



General Assembly

***Substitute Bill No. 6923***

*January Session, 2001*

***AN ACT CONCERNING COLLECTION OF PROPERTY TAXES AND  
REVOCATION OF A HEALTH PERMIT FOR NONPAYMENT OF  
TAXES.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1       Section 1. Section 12-146a of the general statutes is repealed and the  
2       following is substituted in lieu thereof:

3       Any municipality, as defined in subsection (a) of section 12-41, or  
4       any district health department, formed under chapter 368f, may  
5       withhold or revoke any license or permit, issued by such municipality  
6       or district health department, to operate a business enterprise if any  
7       taxes levied by such municipality or, in the case of a district  
8       department of health, by any constituent municipality of such district,  
9       against personal property used in such business enterprise are  
10      delinquent and have been so delinquent for a period of not less than  
11      [one year] one hundred eighty days.

12      Sec. 2. Section 12-144 of the general statutes is repealed and the  
13      following is substituted in lieu thereof:

14      Any property tax due in any municipality of this state in an amount  
15      not in excess of [one] five hundred dollars shall be due and payable in  
16      a single payment when so determined by the appropriating body of  
17      such municipality.

18       Sec. 3. Section 12-144c of the general statutes is repealed and the  
19       following is substituted in lieu thereof:

20       Any municipality may by action of its legislative body, waive any  
21       property tax due in an amount less than [five] twenty-five dollars.

22       Sec. 4. This act shall take effect October 1, 2001, and sections 2 and 3  
23       shall be applicable to assessment years commencing on and after said  
24       date.

**FIN           JOINT FAVORABLE SUBST.**